

Supplier Code of Conduct





1

PURPOSE

2

SCOPE OF APPLICATION

3

OUR PURPOSE. MISSION,
VISION AND VALUES

4

PRINCIPLES
GOVERNING THE
CONDUCT OF OUR
SUPPLIERS

5

INTEGRATION WITH THE
COMPLIANCE SYSTEM

6

ACCEPTANCE

7

BREACHES AND
LIABILITIES OF THE
SUPPLIERS

8

REVIEW AND UPDATE

1. Purpose

The Sener Group is aware that long-term success, both for the Sener Group and for society as a whole, is based on a collective commitment to ethical, honest and responsible conduct. For the Sener Group, sustainability is both a responsibility and an opportunity for growth for society. Accordingly, sustainable and responsible management has been established as a fundamental principle of conduct, and the Sener Group aspires to extend this philosophy throughout its entire supply chain. To this end, the Sener Group promotes sustainable practices across its supply chain, working together with its Suppliers to ensure that they share its values and principles of social and environmental responsibility.

In this context, this Supplier Code of Conduct (the “Code”), which is an integral part of the Sener Group Compliance System, aims to establish certain expected standards of conduct for its Suppliers, to outline the main ethical considerations that must be observed in the performance of their activities and to define certain mandatory rules applicable to them.

This Code does not cover all aspects or nuances of the ethical and responsible conduct that the Sener Group requires from its Suppliers, and therefore its content should not be construed as exhaustive or limiting. In this regard, the Compliance System¹ also includes a body of rules that is subject to ongoing review and updating, comprising policies that complement and/or further develop this Code, which are deemed incorporated herein by reference.

This Code will apply without prejudice to the provisions set out in the individual contracts entered into with each Supplier, which may establish specific obligations in relation to the matters addressed in this Code.

2. Scope of application

This Code applies to all Suppliers of the Sener Group. For the purposes of this Code, a Supplier is understood to be any third party that supplies products, provides services or performs works for any Sener Group company, including subcontractors, manufacturers, advisers and consultants, as well as the entities that control or are controlled by them or are subject to common control and their respective directors, officers, employees and equivalent personnel.

For the purposes of this Code, references to Sener, Sener Group or the Group refer to all Sener Group companies and all their personnel, including members of their governing bodies, directors, officers, employees and equivalent personnel. The Sener Group companies include all subsidiary companies, including international subsidiaries, in which Sener directly or indirectly holds, at present or in the future, management control.²

¹ See Compliance area on the Sener Group corporate website.

² The term “control” refers to a situation in which a company directly or indirectly holds the majority of voting rights in another company, has the power to appoint or dismiss the majority of the members of its administrative body, or can exercise the majority of voting rights by virtue of agreements with third parties, thereby effectively controlling the management of that company.

3. Our purpose. Mission, vision and values

The principles governing this Code are inspired by the sense of mission and vision of the Sener Group and by the values that have guided its foundation and development. Our mission, vision and values define our way of working and serving our clients and commit us beyond mere regulatory compliance.

“The Sener Group’s purpose is to transform the world by challenging the limits of technology.”

Vision. The Sener Group aspires to be a global ecosystem, a leader in engineering and advanced technology, recognised for tackling the most complex projects, inspiring the People and promoting their growth.

Mission. Sener Group’s mission is to support its clients through innovative and effective solutions, leveraging the talent of outstanding professionals and always maintaining a spirit of service to society.

Values. In all our activities, the Sener Group upholds the following values:

- **Innovation:** Sener understands innovation as a value that permeates the entire organisation. It leads technological change towards the sustainable development of society and the planet.
- **Excellence:** Sener demands the highest standards in all its works, projects and solutions, in order to deliver added value appreciated by its clients.
- **Commitment:** Sener contributes to society through its projects and fosters the development of its People’s talent.
- **Passion:** Sener lives passion as the inner force that drives everything it does, the desire to go further in every project and to give the very best, taking pride in its work.
- **Teamwork:** Sener regards teamwork as an inherent element of its activity, particularly when addressing projects of great technical complexity that require the collaboration of many people combining their knowledge and experience.

4. Principles governing the conduct of our Suppliers

At the Sener Group, ethics, transparency and social commitment are essential elements for the sustainable development of society and for fulfilling the responsibility incumbent upon private entities in that development.

Respect for the legitimate rights of society in general, and in particular of all natural or legal persons with whom we interact, is also essential.

The Sener Group expects all its Suppliers to conduct their activities in accordance with the same ethical and integrity-based values that characterise its own conduct under the Sener Group Code of Conduct³, to comply with applicable legislation and international standards in the various aspects of their corporate activity and to promote this way of acting throughout their own supply chains. In doing so, the Sener Group fulfils its commitment to promote the principles set out in its Code of Conduct across its entire supply chain.

4.1 Human rights

In the conduct of its business activities and professional and commercial relationships with third parties, the Sener Group is committed to the protection of internationally recognised human rights and, in particular, to actively supporting the defence of the human rights enshrined in the United Nations International Bill of Human Rights.

Likewise, the Sener Group is specifically committed to respecting and defending the principles relating to the protection of workers' human rights as set out in the Fundamental Conventions of the International Labour Organization ("ILO") and in the ILO Declaration on Fundamental Principles and Rights at Work.

The Sener Group expects its Suppliers to share this commitment and to ensure that none of their activities, whether by action or omission, violate these rights or undermine human dignity.

Child labour

In furtherance of these commitments, the Sener Group expects its Suppliers to reject child labour, employing only persons who meet the minimum legal working age in each jurisdiction and, in all cases, in accordance with the limits established by the ILO Fundamental Conventions. The Suppliers are responsible for verifying compliance with these requirements.

Forced labour and human trafficking

The Sener Group expects its Suppliers to guarantee respect for individual freedom, ensuring that all employees work voluntarily, without any form of coercion or threat of penalty; and to prohibit any form of forced or compulsory labour, as well as any form of human trafficking, slavery or servitude.

Wages and working hours

The Sener Group expects its Suppliers to provide decent employment, paying fair and competitive wages in compliance with applicable labour laws and international standards; and to establish and respect limits on working hours and rest periods in accordance with the legislation in force in each jurisdiction and, in all cases, with the limits set out in the ILO Fundamental Conventions.

Non-discrimination and equal opportunities

At the Sener Group, we ensure compliance with the principle of equal opportunities and fair treatment for all employees, without discrimination on grounds of race, ideology, colour, sex, religion, political opinion, national origin, social origin, age, sexual orientation, gender identity, disability or any other personal or social

³ See Sener's Code of Conduct on the Sener Group corporate website

condition unrelated to professional performance. The Sener Group expects its Suppliers to select, hire, promote and remunerate their employees in accordance with principles of equal opportunity and non-discriminatory fair treatment, fostering a pleasant, healthy and safe working environment free from any form of discrimination, harassment or inappropriate conduct.

Freedom of association

The Sener Group expects its Suppliers to respect the freedom of association and trade union rights of their workers, to recognise the right to collective bargaining, and to respect the role and responsibilities of workers' representatives, without interference or coercion, in accordance with the legislation in force in each jurisdiction and, in all cases, with the standards recognised by the ILO Fundamental Conventions.

4.2 Business ethics

The Sener Group expects its Suppliers to conduct their business and professional activities in accordance with applicable legislation and good commercial practices in each of the countries and territories in which they operate, to comply with their contractual obligations and to adhere to business ethical principles, particularly the principles of integrity and transparency in all their operations.

Anti-corruption

The Sener Group maintains a zero-tolerance policy towards corruption in all its forms and manifestations. This policy, which is further developed in the policies forming part of the Compliance System⁴, applies without exception to all operations, projects and business relationships, regardless of the jurisdiction, sector of activity or cultural context in which they take place.

Accordingly, the Sener Group expects its Suppliers to comply with all applicable anti-corruption laws and regulations in the countries in which they operate or carry out part of their activities.

In particular, the Suppliers must not give or offer directly or indirectly any bribe, gift, hospitality, benefit, economic advantage or any other advantage or payment, whether in cash or in kind (including facilitation payments), to any person, whether natural or legal, public or private, with the intention of obtaining, retaining or influencing a business, contract, administrative decision, authorisation, licence or any other advantage or preferential treatment, whether for the benefit of the Sener Group, themselves or any third party.

It is strictly prohibited to offer or promise any type of gift, invitation or hospitality to Sener Group people, particularly during supplier qualification processes, evaluation of bids and contract award procedures.

The Sener Group also expects its Suppliers to establish anti-corruption mechanisms and to know their counterparties through third-party due diligence processes that ensure compliance with anti-corruption regulations throughout their supply chain.

⁴ See Grupo Sener's Corporate Anti-Corruption Policy and Corporate Gifts and Hospitality Policy on the Grupo Sener corporate website.

Conflicts of interest

The Suppliers must immediately disclose any conflict of interest that may affect their participation in a Sener Group project or the fulfilment of their contractual obligations, and they must have mechanisms in place to ensure independence and objectivity in situations involving conflicts of interest affecting their directors, officers, employees or equivalent personnel, in line with the policies of the Compliance System⁵.

Relations with governments and authorities

The Suppliers are responsible for conducting their business activities in full compliance with applicable regulations and with due respect for regulatory bodies and all competent authorities in the countries in which they operate, maintaining relationships with such authorities based on principles of cooperation and transparency and providing truthful and complete information when required.

Fair and loyal competition

The Suppliers are expected to commit to fair and loyal competition and to strictly comply with applicable competition laws in all countries and markets in which they operate. This includes refraining from anti-competitive practices such as price-fixing agreements; fraudulent manipulation of tenders and public procurement processes; market, territory or customer allocation among competitors; exchange of sensitive commercial information with competitors; unjustified boycotts or discrimination against certain customers, suppliers or competitors; or engaging in misleading, unfairly comparative or disparaging advertising with respect to competitors or third parties.

4.3 Occupational health and safety

The Sener Group is committed to excellence in occupational health and safety, and therefore expects its Suppliers not only to comply with all applicable regulations, but also to ensure the wellbeing of their workers by adopting and maintaining the tools, processes and management measures necessary to guarantee the health and safety of persons in the performance of their professional activities.

The Sener Group promotes, where possible, the extension and application of its occupational health and safety policies and standards to the working environments of its Suppliers, and it requires the immediate communication of any incident in this area.

Accordingly, the Suppliers are expected to provide their workers with a healthy and safe working environment, sharing the aspiration of achieving zero workplace accidents, establishing demanding standards, procedures and working conditions in the field of occupational health and safety and managing any potential incident through accident prevention and occupational risk management systems.

⁵ See the Sener Group's Corporate Conflict of Interest Policy on the Sener Group's corporate website.

4.4 Transparency and integrity of information and records

The Suppliers must maintain the accuracy and truthfulness of the information contained in their records, ensuring that all economic, financial and accounting information (including invoices, contracts, communications and any other relevant documentation) provided to the Sener Group and/or to third parties, as well as regulatory authorities, is accurate, timely, complete, understandable and verifiable. This information must strictly comply with generally accepted accounting principles and all applicable regulatory requirements in each jurisdiction.

4.5 Exports and transport

The Suppliers must comply with all applicable export and import regulations in the country of origin and destination of any goods, particularly when supplying goods in projects in which they participate under agreements entered into with the Sener Group or when supplying Sener Group companies. The Suppliers must obtain the necessary authorisations, licences and permits, comply with applicable trade restrictions and ensure that products meet international standards and applicable regulations.

4.6 Quality of products and services

The Suppliers are expected to provide products and services that comply with the quality and safety parameters established by applicable regulations and with the specifications agreed in the relevant contracts, carrying out appropriate quality tests to ensure that products are safe, reliable and meet the standards of technical excellence that characterise the Sener Group.

4.7 Confidentiality and information security

The information generated and accumulated by the Sener Group is one of its most valuable assets and is key to the sustainable development of its business over time, its market competitiveness, technological innovation and the fulfilment of contractual commitments to clients and partners. Accordingly, such information must be subject to special protection.

As a general rule, the information that the Sener Group provides to its Suppliers will be considered confidential.

Confidentiality

The Suppliers are obliged to preserve the integrity and confidentiality of, and not to disclose or misuse, any technological, commercial, organisational, economic, financial, strategic, research and development or other information, including information relating to the Sener Group's clients and employees, that is owned by the Sener Group (or licensed or assigned to the Sener Group by third parties) and to which they gain access in the context of the commercial relationship established with the Sener Group. This obligation of confidentiality will remain in force during and after the termination of the commercial relationship with the Sener Group, unless such information has lawfully entered the public domain.

Information security

The Suppliers must ensure that appropriate and sufficient technical and organisational security measures are in place to protect the information they manage, in particular information to which they have access in the course of the commercial or professional relationship with the Sener Group. The Suppliers must carry out periodic checks on the effectiveness of such measures and adopt the necessary steps to prevent any damage to, deterioration of or compromise of system security and the unauthorised deletion, alteration, erasure or access to data, information or documents.

4.8 Personal data protection

The Suppliers must comply with applicable privacy and personal data protection laws, implementing appropriate technical and organisational measures to ensure data security in its access, processing and storage; obtaining the necessary consents for its disclosure, processing and/or use; and complying with applicable local and international regulations in each jurisdiction.

4.9 Environment and sustainability

As part of the Sener Group's commitment to environmental protection and sustainable development, the Suppliers are expected not only to strictly comply with applicable environmental regulations, but also to adopt a proactive management approach that places particular emphasis on promoting environmentally responsible procedures and solutions, such as measuring and reducing their carbon footprint, supporting the energy transition and protecting biodiversity, thereby minimising the impact of their operations on the environment and natural resources.

In supplier selection and contracting procedures, the Sener Group will positively assess alignment with the objectives of the Paris Agreement and the 2030 Agenda, as well as the certification of environmental management systems such as ISO 14001 or other international ESG sustainability certifications. Progress towards these objectives and transparency in ESG/environmental reporting will also be taken into account.

4.10 Unauthorised actions

The Suppliers are not authorised to assume any commitments, obligations or responsibilities of any kind on behalf of any Sener Group company. Under no circumstances may they act as legal representatives, enter into agreements, make statements, undertake commitments, issue binding declarations or provide guarantees on behalf of the Sener Group without prior, express and written authorisation issued by the competent bodies of the relevant Sener Group company.

4.11 Compliance with the law and other obligations

The Sener Group expects its Suppliers to conduct their activities in accordance with the highest standards of ethical conduct, fully respecting applicable laws in the countries in which they operate. Likewise, the Suppliers are expected to have appropriate internal

policies, controls and procedures in place to ensure regulatory compliance and to foster an organisational culture based on integrity, transparency and corporate responsibility.

4.12 Brand, reputation and corporate image

The Sener Group's Suppliers undertake to preserve the public image and corporate reputation of the Sener Group. The use of the name, image, logo, registered trademark or any other distinctive sign of the Sener Group for commercial, institutional or promotional purposes is strictly prohibited unless specific authorisation has been granted and always within the scope and limits previously defined by the Sener Group.

Any action carried out by the Suppliers in the name of the Sener Group without due authorisation will be considered a serious breach of this Supplier Code of Conduct and may result in the adoption of the corresponding contractual measures, including termination of the contract or the commercial or professional relationship, as well as the exercise of any legal actions that may be applicable, without prejudice to any liabilities that may arise.

5. Integration with the Compliance System

This Supplier Code of Conduct is an integral part of the Sener Group Compliance System⁶, which includes this Code, the Sener Group Code of Conduct and the procedures and policies that complement and/or further develop them and which sets out the fundamental principles and criteria of ethical conduct expected of the Suppliers. Accordingly, this Code does not address all aspects or nuances of the ethical and responsible conduct required of the Suppliers and should not be construed as exhaustive, but rather as a minimum standard guiding the Suppliers' conduct in the context of their commercial and professional activities.

The content of this Supplier Code of Conduct does not exclude compliance with the contracts entered into between the Suppliers and the Sener Group, nor the application of stricter rules when contractually required or required by applicable law in the relevant jurisdictions in which Suppliers operate. Accordingly, compliance with this Code may not, under any circumstances, result in a breach of the law or of the contracts entered into by the Suppliers with the Sener Group.

This Code, together with the other documents part of the Sener Group Compliance System, will be published on the Sener Group corporate website⁷ and on its Intranet.

6. Acceptance

The Suppliers must commit to being familiar with, understanding and complying with the rules set out in this Supplier Code of Conduct (including the policies of the Compliance System that complement and/or further develop it) in order to become, and while remaining, a Supplier of the Sener Group. Confidentiality obligations will remain in force indefinitely

⁶ See Compliance area on the Sener Group corporate website

⁷ See Compliance area on the Sener Group corporate website.

with respect to proprietary information of the Sener Group, unless such information has been made public lawfully entered the Intranet.

7. Breaches and liabilities of the Suppliers

Any irregularity or breach of this Code must be reported immediately in accordance with the channels established for this purpose within the Compliance System.

To that end, Sener Group companies have an Internal Reporting System known as the Ethics Hotline⁸. This channel guarantees, in all communications, the protection of confidentiality, anonymity and an anti-retaliation policy for whistleblowers and those reported. The Ethics Hotline⁹ will be accessible from the corporate website and from the Sener Group's Intranet –Compliance area– on a 24/7 basis.

A Compliance Officer has been appointed in those parent companies that manage the Group's different businesses, as well as in relevant international subsidiaries to which communications or inquiries can be made directly.

The Compliance Officer will be responsible for processing communications, reports and/or inquiries received. They will give priority to communications and/or inquiries related to the infringement or violation of internal anti-corruption policies and procedures, and will always meet the legal deadlines to acknowledge receipt, analyse, investigate and resolve the reported situations. Subsequently, the Compliance Officer will be responsible for carrying out the appropriate actions and verifications in accordance with the internally defined procedure when it comes to responding to the reported events.

Failure by the Suppliers to comply with applicable law and/or with this Supplier Code of Conduct and the policies of the Compliance System that complement and/or further develop it may result in the adoption of contractual measures, including, where appropriate, termination of the professional or commercial relationship with the Sener Group, without prejudice to any other legal actions that may arise as a result of such non-compliance.

The Sener Group reserves the right to take appropriate measures in response to any irregular or potentially criminal conduct that may arise in the course of its operations with the Suppliers, including reporting such conduct to the competent authorities and initiating any judicial actions that may be appropriate, where applicable.

The Sener Group expects that the Suppliers who have their own codes of conduct will ensure that such codes include, at a minimum, principles and standards equivalent to those set out in this Code and that they promote the adoption of these values throughout their supply chain, as part of their shared commitment with the Sener Group to regulatory compliance, integrity and sustainable development.

⁸ In accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law; and Law 2/2023 of 20 February 2023 regulating the protection of persons reporting regulatory infringements and the fight against corruption.

⁹ See the Sener Group's Ethics Hotline Regulations. The Ethics Hotline can be accessed through the Ethics Hotline Form via the corporate website's home page and the Sener Group's intranet (<https://www.group.sener/en/about-us/sustainability/corporate-governance/compliance/ethics-reporting-form/>).

8. Review and update

The Sener Group Compliance area will periodically review the content of this Code, ensuring that it reflects applicable legislation, recommendations and international best practices in force at any given time, and it will propose any amendments and updates that contribute to its development and continuous improvement.

The Board of Directors of Sener Grupo de Ingeniería, S.A. is vested with the ultimate authority to approve group-level corporate codes and policies, in furtherance of the Sener Group Code of Conduct and in line with its corporate governance principles.

This Code, in its second version, was approved by the Board of Directors of Sener Grupo de Ingeniería, S.A. on 18 December 2025.

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